Subject No. 263.

Exemption of agricultural carts from Mohatarfa tax.

Summary of dicussion.—Agricultural carts should be exempted from Mohatarfa tax in Municipal towns.

Dewan's reply —This has been ordered in some places. The proposed Municipal Regulation, when passed into law, would place these taxes on a uniform footing.

Subject No. 264.

Imposition of tax on sewing machines.

Summary of discussion.—Sewing machines should be taxed as oil-mills have been taxed.

Dewan's reply.—New taxes like this are objectionable.

Subject No. 265.

Grant of wet Banjar remissions.

Summary of discussion.—In the Kolar District, as a special case, when for insufficiency of water wet lands are left waste or cultivated only with dry crops, a remisson of the wet assessment should be granted or the highest dry crop assessment alone should be levied.

Dewan's reply.—No.

Subject No. 266.

Rigorous enforcement of the village watch Rules.

Summary of discussion.—The village watch rules are being rigorously enforced. Formerly the more respectable people were not being pressed. They are now being called upon to serve on the watch in turns. The *mamul* should be observed.

Dewan's reply.—It is not necessary that a person should go himself. He might send a substitute. This has been the custom.

Subject No. 267.

Coercive measures in recovering Irrigation Well advances.

Summary of discussion.—Irrigation wells, for which advances have been granted, could not, in many cases, be completed within the prescribed time owing to their having received a large supply of water during the heavy rains of 1892. The local officers demand repayment of the entire advance for failure of the completion of the works within the time originally granted for the purpose and are threatening the grantees with coercive processes in the matter. The work is estimated for at lower rates than those allowed in the Public Works Department. Orders should be issued for the extension of time so as to allow the borrower to complete the work after the well gets dry and then when the work is completed to repay the loan in the prescribed instalments. In several cases, the original estimate and the time and amount at first granted have been reduced by subsequent Circular and much annoyance is caused.

Dewan's reply.—People should not be frightened. No needlessly harsh or coercive measures should be adopted. We shall send for the obnoxious circular and see. (*Vide* also Subject No. 138 (Chitaldroog District.)

Subject No. 268.

Perfunctory mode of conducting Jamabandi Settlements.

Summary of discussion.—The annual Jamabandi Settlements are now perfunctorily got through. There should be full enquiry into all variations in the Revenue demand of individual raiyats and these raiyats should be questioned regarding them. Raiyats' pattas should be carefully examined.

Dewan's reply.—Noted.